

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

IN RE

**VOLUNTEER ENERGY SERVICES, INC.,
DEBTOR.**

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Chapter 11

Case No. 22-50804

Judge C. Kathryn Preston

**Hearing: April 21, 2022
at 1:30 pm (Eastern Time)**

**SEQUENT ENERGY MANAGEMENT, LLC'S LIMITED OBJECTION
TO DEBTOR'S SECOND OMNIBUS MOTION FOR ENTRY OF AN ORDER
AUTHORIZING AND APPROVING THE REJECTION OF CERTAIN
EXECUTORY CONTRACTS EFFECTIVE AS OF THE PETITION DATE**

Related to Docket No. 69

Sequent Energy Management, LLC ("Sequent") hereby files this *Limited Objection* (the "Objection") to the *Debtor's Second Omnibus Motion for Entry of an Order Authorizing and Approving the Rejection of Certain Executory Contracts Effective as of the Petition Date* [Docket No. 69] (the "Rejection Motion") and in support thereof, respectfully submit the following:

Preliminary Statement

1. The Rejection Motion requests that the Court grant the Debtor two forms of relief. First, the Debtor requests the rejection of certain agreements by and between the Debtor and Sequent. Second, the Debtor requests that rejection be given retroactive effect to March 25, 2022, the date that the Debtor filed bankruptcy. The Rejection Motion was filed as an omnibus motion seeking relief against approximately thirty-two (32) separate entities, including Sequent, that provided either gas or electricity to the Debtor prior to and/or following the Petition Date.

2. Sequent does not object to the mere rejection of its agreements with the Debtor at this time; whether to reject is the Debtor's choice based on its reasonable business judgment and

the rights granted by the Bankruptcy Code. Where Sequent objects is in making the proposed rejection *nunc pro tunc* to the Petition Date. As described below *nunc pro tunc* relief is the exception, not the rule, and should only be granted where equitable. Such relief is not equitable here and would serve to cut off legitimate administrative-expense claims for gas or electricity provided to (and utilized by) the Debtor post-petition. Such a result unfairly prejudices entities like Sequent and provides an undeserved windfall to the Debtor. Accordingly, any order allowing the Debtor to reject the agreements listed in the Rejection Motion should be effective *as of the entry of the order* while keeping the parties' other rights intact, including rights with respect to potential administrative-expense claims.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the District of Ohio (the "Court") has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference* entered in this District.

4. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

5. The Debtor and Sequent entered into various agreements (the "Sequent Agreements") for the supply of natural gas by Sequent to the Debtor in the course of its operations. The current Sequent Agreements include: (i) Base Contract for Sale and Purchase of Natural Gas dated as of November 1, 2006, between Sequent and Volunteer, together with the Special Provisions dated November 1, 2006 relating thereto and all transaction confirmations, schedules, exhibits, attachments and/or annexes attached thereto or with respect thereto, (ii) the Natural Gas Asset Management Agreement dated as of March 25, 2021, by and between the Debtor and

Sequent, as successor to Sequent Energy Management, L.P., and (iii) one or more term agreements entered into pursuant to the Base Contract. These agreements are “forward contracts” within the meaning of the Bankruptcy Code. Though the Rejection Motion does not delineate the specific contracts with Sequent that the Debtor proposes to reject, Sequent infers the Sequent Agreements are the subject of the Rejection Motion.¹

6. Pursuant to the Sequent Agreements, prior to and following the Petition Date, Sequent provided natural gas to the Debtor for use in its operations. Prior to the Petition Date, Sequent provided the Debtor with natural gas worth approximately \$8.5 million for which Sequent remains unpaid. Sequent will file a timely proof of claim for such unpaid prepetition amounts including prepetition contract interest, fees, and other charges.

7. Leading up to the Petition Date, Sequent had been negotiating a critical vendor agreement with Volunteer in order to keep gas flowing from Sequent to Volunteer during what was believed to be a consensual, lender supported Chapter 11 case. However, as lender support eroded, Sequent suddenly stopped communicating on Friday, March 25, 2022. Ultimately, this became the Petition Date.

8. In the absence of communication from the Debtor, but in the spirit of cooperation to what had been represented to be a consensual sale process, Sequent began attempting to give the Debtor notice of suspension of shipments of gas (and not termination) which became effective on Monday, March 28, 2022, pursuant to the Sequent Agreements.

9. In the interim time period, Sequent continued to provide gas to the Debtor on March 25, the Petition Date itself, as well as the following Saturday and Sunday, March 26 and 27,

¹ Sequent further objects to the proposed order attached to the Rejection Motion to the extent that it does not specify which agreements with Sequent that the Debtor seeks to reject. Any order entered with respect to the Rejection Motion should delineate the specific agreements being rejected.

respectively. This post-petition gas is likely worth several hundred thousand dollars, though Sequent's accounting for the month of March has not been finalized. The Debtor always had the right under the Sequent Agreements to defer or delay shipments of gas due to demand, maintenance, or the other business issues, but chose not to. Accordingly, Sequent was obligated to deliver gas, which was received by the Debtor. It is this post-petition provision of gas that concerns Sequent with respect to the proposed retroactive rejection of the Sequent Agreements.

Limited Objection

10. Through this Objection, Sequent objects to the Debtor's request to reject the Sequent Agreements *nunc pro tunc* to March 25, 2022 (the "Petition Date"). The facts of this case reflect that the retroactive rejection of the Sequent Agreements to the Petition Date is neither appropriate nor equitable. Permitting the Debtor to reject the Sequent Agreements, effective as of the Petition Date, would result in an undue burden on Sequent, which continued to provide gas to that the Debtor presumably used in its post-petition operations. Retroactive rejection, which seeks to rewrite history between the parties by going back to the Petition Date notwithstanding later events, also runs afoul of the Supreme Court's *per curiam* decision in *Roman Catholic Archdiocese of San Juan, Puerto Rico v. Acevedo Feliciano* holding that a *nunc pro tunc* order must "reflect the reality" of what actually occurred and "cannot make the record what it is not."² The Sequent Agreements existed in the days post-petition where Sequent provided gas to the Debtor, and any order rejecting them should reflect that.

11. Section 365 of the title 11 of chapter 11 of the United States Code (the "Bankruptcy Code") permits a debtor in possession to reject an executory contract or unexpired lease.³ Courts,

² See 140 S.Ct. 696, 206 L.Ed.2d 1 (2020) (quoting *Missouri v. Jenkins*, 495 U.S. 33, 49 (1990)).

³ See 11 U.S.C. § 365(a); see also *Univ. Med. Cent. V. Sullivan (In re Univ. Med. Ctr.)*, 973 F.2d 1065, 1075 (3d Cir. 1992).

generally hold that “section 365(a) is most faithfully read as making court approval a condition precedent to the effectiveness of a trustee’s rejection of [an executory contract]. Therefore, the date of court approval ... controls.”⁴ From the case law in this District, it appears that the longstanding practice has been to make the effective date of the order approving rejection the effective date of rejection itself.⁵ The Debtor does not cite to any contravening case law from the Southern District of Ohio supporting retroactive or *nunc pro tunc* relief in this specific context.

12. It is true that some *other* courts have permitted the retroactive application of an order rejecting an executory contract, but “only after balancing the equities in a particular case.”⁶ “In the section 365 context, this means that bankruptcy courts may enter retroactive orders of approval, and should do so when the balance of equities preponderates in favor of such remediation,”⁷ such as when the creditor itself causes an unnecessary delay in the rejection process.⁸ Other court have suggested that retroactive rejection should only extend to the date of the filing of the motion itself, and only then in the absence of unfair prejudice.⁹

⁴ *Thinking Machs. Corp. v. Mellon Fin. Servs. Corp. #1 (In re Thinking Machines Corp.)*, 67 F.3d 1021, 1025 (1st Cir. 1995) (holding that “rejection under section 365(a) does not take effect until judicial approval is secured”); *see also In re DBSI, Inc.*, 409 B.R. 720, 733 (Bankr. D. Del. 2009) (stating that “[t]he majority of courts, including the Bankruptcy Court for the District of Delaware, hold that court approval is a ‘condition precedent’ to an effective [executory contract] rejection.”).

⁵ *See In re Federated Dep’t Stores, Inc.*, 131 B.R. 808, 814 (S.D. Ohio 1991) (determining that the appropriate effective date of rejection was entry of the order approving rejection) (citing with approval, *In re Revco D.S., Inc.*, 109 B.R. 264 (Bankr. N.D. Ohio 1989)).

⁶ *In re Chi-Chi’s, Inc.*, 305 B.R.396, 399 (Bankr. D. Del. 2004) (citing *In re Thinking Machines Corp.*, 67 F.3d at 1028).

⁷ *Thinking Machs. Corp.*, 67 F.3d 1021, 1025 (1st Cir. 1995)

⁸ *See In re Jamesway Corp.*, 179 B.R. 33, 39 (Bankr. S.D. N.Y. 1995) (allowing retroactive rejection where [t]he particular landlords which are adversely affected are those, which through their own improper actions, occasioned the delay which creates the uncertainty” regarding the date of rejection).

⁹ *See In re Garfinckels, Inc.*, 118 B.R. 154, 154 (Bankr. D.D.C. 1990) (declining to extend retroactive rejection past the entry of the order rejecting a lease but recognizing that rejection as of the filing of the motion could be appropriate in the absence of prejudice to the non-debtor party).

13. In this case, even if the Court goes against prior authority from *Federated Dep't Stores*, retroactive rejection to the Petition Date is not equitable or necessary with respect to the Sequent Agreements. Because Sequent stopped shipping gas pursuant to its suspension notice effective March 28, 2022, outstanding post-petition amounts have not continued to accrue. Unless the Debtor changes course completely, decides to continue operating, and enters into new agreements with Sequent, the balance owed to Sequent is fixed (not including interest or other charges, if any). Sequent will not ship new gas to the Debtor. But to the extent it already did so post-petition between the Friday filing and the Monday effectiveness of the suspension notice, the benefit of that gas has been realized by the Debtor and its estate. Administrative-expense status is designed to compensate parties for providing goods and services to debtors in possession and incentivize others to do the same. Sequent should not be prohibited from seeking the administrative-expense claim to which it might be entitled by operation of a retroactive rejection order. Any order rejecting the Sequent Agreements should be effective upon entry of the order so as to allow parties like Sequent that provided gas or electricity to the Debtor post-petition to seek payment for such provision as administrative expenses. Any other result is inequitable.

14. The Debtor's blanket statement that prejudice does not exist because affected counterparties, such as Sequent, will have received notice of the proposed rejection, misses the point. By the time the Debtor filed the Rejection Motion, Sequent already provided post-petition gas to the Debtor based, in part, on the expectation that it would be able to seek payment for having done so. The prejudice at issue comes from retroactively cutting that right—which would involve a process already set out by the Bankruptcy Code—off completely in the context of rejection rather than on the merits. This Court is more than capable of determining whether parties like Sequent

should be afforded administrative-expense claims in exchange for having provided a benefit to the Debtor post-petition.

WHEREFORE, Sequent respectfully requests that the Court deny the Debtor's request to reject the Sequent Agreements *nunc pro tunc* as of the Petition Date and deem any such rejection to be effective as of the date of the Court's order approving the rejection of the Sequent Agreements.

Dated: April 15, 2022

Respectfully submitted,

FOLEY & LARDNER LLP

/s/ John P. Melko

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**COUNSEL FOR SEQUENT ENERGY
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CERTIFICATE OF SERVICE

I do hereby certify that on April 15, 2022, a true and correct copy of the foregoing pleading was served via CM/ECF to all parties authorized to receive electronic notice in this case and to the parties on the attached Master Service List by U.S. Mail, first class, postage, prepaid not receiving ECF.

/s/ John P. Melko
John P. Melko

Master Service List (as of 04/15/2022 06:00:32)

NAME	ADDRESS1	ADDRESS2	ADDRESS3	ADDRESS4	CITY	STATE	ZIP
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AEP	OHIO CHOICE OPERATIONS	700 MORRISON ROAD			GAHANNA	OH	43230
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ASHTABULA COUNTY TREASURER OFFICE	ATTN ANGIE MAKI-CLIFF, TREASURER	ASHTABULA COUNTY COURTHOUSE	25 W JEFFERSON ST		JEFFERSON	OH	44047
ATHENS COUNTY TREASURER OFFICE	ATTN RIC WASSEMAN, TREASURER	15 S COURT ST, RM 334			ATHENS	OH	45701
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B. RILEY FINANCIAL SERVICES	ATTN TODD SANDFORD, CONSULTANT	299 PARK AVENUE	21ST FLOOR		NEW YORK	NY	10171
B. RILEY FINANCIAL SERVICES	ATTN TOM BUCK, SENIOR MANAGING DIRECTOR	299 PARK AVENUE	21ST FLOOR		NEW YORK	NY	10171
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CENTERPOINT ENERGY	(F/K/A VECTREN ENERGY DELIVERY OF OHIO)	HEATHER SCHROEDER	ONE VECTREN SQUARE		EVANSVILLE	IN	47708
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DUKE ENERGY OHIO, INC.	SCOTT NICHOLSON	315 MAIN STREET		CINCINNATI	OH	45202
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DUKE ENERGY OHIO, INC.	MITCH MARTIN	315 MAIN STREET		CINCINNATI	OH	45202
DUKE ENERGY OHIO, INC.	CITYGATE OPERATIONS	315 MAIN STREET		CINCINNATI	OH	45202
DUKE ENERGY OHIO, INC.	LAVONNNA FOSTER	315 MAIN STREET		CINCINNATI	OH	45202
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EASTERN GAS TRANSMISSION & STORAGE UNC.	F/K/A DOMINION ENERGY TRANSMISSION, INC.	ATTN SHARAD MATHUR, CREDIT RISK MGMT.	925 WHITE OAKES BLVD	BRIDGEPORT	WV	26330
ECO-ENERGY NATURAL GAS, LLC	ATTN HEATHER PAXTON	6100 TOWER CIRCLE	SUITE 500	FRANKLIN	TN	37067
EPA - REGION 3	1650 ARCH ST			PHILADELPHIA	PA	19103-2029
EPA - REGION 4	ATTN ATLANTA FEDERAL CENTER	61 FORSYTH ST SW		ATLANTA	GA	30303-3104
EPA - REGION 5	77 W. JACKSON BLVD.			CHICAGO	IL	60604
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FAYETTE COUNTY TREASURER OFFICE	ATTN PENNY J PATTON , REASURER	133 S MAIN ST, STE 304		WASHINGTON COU	OH	43160
FERC-FEDERAL ENERGY REGULATORY COMMISS.	888 FIRST STREET, NE			WASHINGTON	DC	20426
FIRST ENERGY	SUPPLIER SERVICES	76 SOUTH MAIN STREET		AKRON	OH	44308
FIRST ENERGY	JUSTIN GAWNE	76 SOUTH MAIN STREET		AKRON	OH	44308
FIRST ENERGY	MELISSA KAPELUCK	76 SOUTH MAIN STREET		AKRON	OH	44308
FIRST ENERGY	HYUN PARK	76 SOUTH MAIN STREET		AKRON	OH	44308
FIRST ENERGY	GENERAL CONTACT	76 SOUTH MAIN STREET		AKRON	OH	44308
FRANKLIN COUNTY TREASURER OFFICE	ATTN CHERYL BROOKS SULLIVAN, TREASURER	373 S HIGH ST, 17TH FL		COLUMBUS	OH	43215-6306
FULTON COUNTY TREASURER OFFICE	ATTN CHARLENE E LEE, TREASURER	152 S FULTON ST, STE 155		WAUSEON	OH	43567
GALLIA COUNTY TREASURER OFFICE	ATTN ROBERT J JACKS, TREASURER	18 LOCUS ST, RM 1264		GALLIPOLIS	OH	45631-1264
GEAUGA COUNTY TREASURER OFFICE	ATTN CHRIS HITCHCOCK, TREASURER	OPERA HOUSE	211 MAIN ST, STE 1-A	CHARDON	OH	44024-1249
GREENE COUNTY TREASURER OFFICE	ATTN KRAIG A HAGLER, TREASURER	15 GREENE ST		XENIA	OH	45385
GUERNSEY COUNTY TREASURER OFFICE	ATTN JAMES CALDWELL, TREASURER	GUERNSEY COUNTY ADMIN BLDG	627 WHEELING AVE, STE 201	CAMBRIDGE	OH	43725
HAHN LOESER & PARKS LLP	(COUNSEL TO OFFICIAL COMMITTEE OF	UNSECURED CREDITORS)	ATTN: LAWRENCE E. OSCAR, ESQ.	CLEVELAND	OH	44114
HAHN LOESER & PARKS LLP	(COUNSEL TO OFFICIAL COMMITTEE OF	UNSECURED CREDITORS)	ATTN: DANIEL A. DEMARCO, ESQ.	CLEVELAND	OH	44114
HAHN LOESER & PARKS LLP	(COUNSEL TO OFFICIAL COMMITTEE OF	UNSECURED CREDITORS)	ATTN: CHRISTOPHER B. WICK, ESQ.	CLEVELAND	OH	44114
HAHN LOESER & PARKS LLP	(COUNSEL TO OFFICIAL COMMITTEE OF	UNSECURED CREDITORS)	ATTN: ROCCO I. DEBITETTO, ESQ.	CLEVELAND	OH	44114
HAMILTON COUNTY TREASURER OFFICE	ATTN JILL A SCHILLER, TREASURER	138 E COURT ST, RM 402		CINCINNATI	OH	45202
HANCOCK COUNTY TREASURER OFFICE	ATTN J STEVE WELTON, TREASURER	HANCOCK COUNTY COURTHOUSE	300 S MAIN ST	FINDLAY	OH	45840
HARDIN COUNTY TREASURER OFFICE	ATTN DENISE K ALTHAUSER , TREASURER	ONE COURTHOUSE SQ, STE 230		KENTON	OH	43326
HARRISON COUNTY ASSESSOR	ATTN JOSEPH R. "ROCKY" ROMANO	301 WEST MAIN STREET		CLARKSBURG	WV	26301
HARRISON COUNTY TREASURER OFFICE	ATTN VICKI SEFSICK, TREASURER	COMMUNITY IMPROVEMENT COPORATION	538 N MAIN ST, STE A	CADIZ	OH	43907
HENRY COUNTY TREASURER OFFICE	ATTN DIANA WACHTMAN, TREASURER	660 N PERRY ST, STE 204		NAPOLEON	OH	43545
HIGHLAND COUNTY TREASURER OFFICE	ATTN VICKIE L WARNOCK	PO BOX 824		HILLSBORO	OH	04513
HIGHLAND COUNTY TREASURER OFFICE	ATTN: VICKIE L WARNOCK	119 GOVERNOR FORAKER PL		HILLSBORO	OH	45133
HOCKING COUNTY TREASURER OFFICE	ATTN DIANE SARGENT, TREASURER	1 E MAIN ST	PO BOX 28	LOGAN	OH	43138
HOLMES COUNTY TREASURER OFFICE	ATTN LESLEE MAST, TREASURER	75 E CLINTON ST, STE 105		MILLERSBURG	OH	44654
HURON COUNTY TREASURER OFFICE	ATTN ROLAND TKACH, TREASURER	12 E MAIN ST, STE 300		NORWALK	OH	44857
ICE MILLER LLP	ATTN JOHN C CANNIZZARO, PARTNER	ARENA DISTRICT 250 WEST STREET	SUITE 700	COLUMBUS	OH	43215-7509
INTERNAL REVENUE SERVICE	ATTN IRS SERVICE CENTER	P O BOX 802503		CINCINNATI	OH	45280-2503

INTERNAL REVENUE SERVICE	ATTN CENTRALIZED INSOLVENCY OPERATION	PO BOX 7346		PHILADELPHIA	PA	19101-7346
INTERNAL REVENUE SERVICE	ATTN: IRS SERVICE CENTER	550 MAIN ST		CINCINNATI	OH	45202
INTERNAL REVENUE SERVICE LOCAL OFFICE	21309 BERLIN RD UNIT 13			GEORGETOWN	DE	19947
INTERNAL REVENUE SERVICE LOCAL OFFICE	600 ARCH STREET			PHILADELPHIA	PA	19106
INTERNAL REVENUE SERVICE LOCAL OFFICE	611 S. DUPONT HWY			DOVER	DE	19904
INTERNAL REVENUE SERVICE LOCAL OFFICE	844 KING ST			WILMINGTON	DE	19801
ISAAC WILES & BURKHOLDER, LLC	ATTN DAVID WHITTAKER, PRTRN (BANKRUPTCY)	TWO MIRANOVA PLACE	STE. 700	COLUMBUS	OH	43215-5098
ISAAC WILES & BURKHOLDER, LLC	ATTN JOHN D. JOLLEY, PARTNER (CORPORATE)	TWO MIRANOVA PLACE	STE. 700	COLUMBUS	OH	43215-5098
ISAAC WILES & BURKHOLDER, LLC	ATTN PHILIP K. STOVALL, ASSOCIATE	TWO MIRANOVA PLACE	STE. 700	COLUMBUS	OH	43215-5098
JACKSON COUNTY ASSESSORS OFFICE	ATTN DEBBIE MURDOCK, BUSINESS DEPUTY	106 NORTH STREET WEST		RIPLEY	WV	25271
JACKSON COUNTY TREASURER OFFICE	ATTN B LEE HUBBARD, CPA - TREASURER	226 E MAIN ST, 3RD FL		JACKSON	OH	45640
JEFFERSON COUNTY TREASURER OFFICE	ATTN RAYMOND M AGRESTA, TREASURER	301 MARKET ST, RM 104		STEBENVILLE	OH	43952
KANAWHA COUNTY OFFICE OF THE ASSESSOR	ATTN KASEY TUCKER, BUSINESS UNIT	409 VIRGINIA STREET EAST		CHARLESTON	WV	25301
KENTUCKY DEPT OF REVENUE	501 HIGH ST			FRANKFORT	KY	40601-2103
KENTUCKY PUBLIC SERVICE COMMISSION	P.O. BOX 615	211 SOWER BOULEVARD		FRANKFORT	KY	40602-0615
KENTUCKY STATE TREASURER	ATTN UNCLAIMED PROPERTY DIVISION	1050 US HIGHWAY 127 SOUTH, STE 100		FRANKFORT	KY	40601
KNOX COUNTY TREASURER OFFICE	ATTN SHELLEY COON, TREASURER	117 E HIGH ST, STE 103		MOUNT VERNON	OH	43050
LAKE COUNTY TREASURER OFFICE	ATTN MICHAEL ZUREN, TREASURER	105 MAIN ST		PAINESVILLE	OH	44077
LAWRENCE COUNTY TREASURER OFFICE	ATTN TRESA L BAKER, TREASURER	111 S 4TH ST		IRONTON	OH	45638
LICKING COUNTY TREASURER OFFICE	ATTN ROY VAN ATTA, TREASURER	20 S SECOND ST		NEWARK	OH	43055
LOGAN COUNTY TREASURER OFFICE	ATTN RHONDA STAFFORD, TREASURER	100 S MADRIVER ST		BELLEFONTAINE	OH	43311
LORAIN COUNTY AUDITOR OFFICE	ATTN K CRAIG SNODGRASS, CPA, CGFM	LORAIN COUNTY ADMIN BLDG	226 MIDDLE AVE, 2ND FL	ELUROA	OH	44035
LUCAS COUNTY TREASURER OFFICE	ATTN LINDSAY M WEBB, TREASURER	ONE GOVERNMENT CTR, STE 500		TOLEDO	OH	43604
MADISON COUNTY TREASURER OFFICE	ATTN STACEY MCKENZIE, TREASURER	1 N MAIN ST	PO BOX 675	LONDON	OH	43140-0675
MAHONING COUNTY TREASURER OFFICE	ATTN DANIEL R YEMMA, TREASURER	120 MARKET ST, 1ST FL		YOUNGSTOWN	OH	44503
MARION COUNTY TREASURER OFFICE	ATTN JAN DRAPER, TREASURER	222 W CENTER ST		MARION	OH	43302
MARSHALL COUNTY ASSESSORS OFFICE	ATTN AMANDA LOCKHART	BUSINESS AND COMMERCIAL TAX DEPUTY	PO BOX 554	MOUNDSVILLE	WV	26041
MARSHALL COUNTY ASSESSORS OFFICE	ATTN: ERIC BUZZARD	MARSHALL COUNTY COURTHOUSE	600 7TH ST	MOUNDSVILLE	WV	26041
MCDERMOTT WILL & EMERY LLP	ATTN GREGG A. STEINMAN, ASSOCIATE	333 SE 2ND AVENUE	SUITE 4500	MIAMI	FL	33131-2184
MCDERMOTT WILL & EMERY LLP	ATTN DANIEL THOMSON, ASSOCIATE	ONE VANDERBILT AVENUE		NEW YORK	NY	10017-3852
MCDERMOTT WILL & EMERY LLP	ATTN DARREN AZMAN, PARTNER	ONE VANDERBILT AVENUE		NEW YORK	NY	10017-3852
MCDERMOTT WILL & EMERY LLP	ATTN NATALIE A. ROWLES, ASSOCIATE	ONE VANDERBILT AVENUE		NEW YORK	NY	10017-3852
MEDINA COUNTY TREASURER OFFICE	ATTN JOHN A BURKE, TREASURER	MEDINA COUNTY ADMIN BLDG	144 N BROADWAY	MEDINA	OH	44256
MEIGS COUNTY TREASURER OFFICE	ATTN PEGGY S YOST, TREASURER	100 E SECOND ST		POMEROY	OH	45769-0231
MERCER COUNTY TREASURER OFFICE	ATTN DAVID E WOLTERS, TREASURER	101 N MAIN ST, RM 201		CELINA	OH	45822
MGU - MICHIGAN GAS UTILITIES	RHONDA E MCCORMICK	711 STARLITE DR		BENTON HARBOR	MI	49022
MGU - MICHIGAN GAS UTILITIES	GREGG GRIFFIN	711 STARLITE DR		BENTON HARBOR	MI	49022
MGU - MICHIGAN GAS UTILITIES	SHANNON BURZUCKI	711 STARLITE DR		BENTON HARBOR	MI	49022
MGU - MICHIGAN GAS UTILITIES	RICH STASIK	711 STARLITE DR		BENTON HARBOR	MI	49022
MGU - MICHIGAN GAS UTILITIES	IRENE ISAIS	200 E. RANDOLPH ST.		CHICAGO	IL	60601-6302
MGU - MICHIGAN GAS UTILITIES	NICHOLAS KRZEMINSKI	711 STARLITE DR		BENTON HARBOR	MI	49022
MIAMI COUNTY TREASURER OFFICE	ATTN JIM STUBBS, TREASURER	201 W MAIN ST, 1ST FL		TROY	OH	45373
MICHCON - DTE	THOMAS JEFF GORENFLO	ONE ENERGY PLAZA		DETROIT	MI	48226
MICHCON - DTE	ALMIR ALJAGIC	ONE ENERGY PLAZA		DETROIT	MI	48226
MICHCON - DTE	TYLER RUSH	ONE ENERGY PLAZA		DETROIT	MI	48226
MICHCON - DTE	SHERYL MALONEY	ONE ENERGY PLAZA		DETROIT	MI	48226
MICHCON - DTE	DTE_GCC ACCOUNT	ONE ENERGY PLAZA		DETROIT	MI	48226
MICHIGAN DEPARTMENT OF TREASURY	ATTN UNCLAIMED PROPERTY DIVISION	PO BOX 30756		LANSING	MI	48909
MICHIGAN DEPARTMENT OF TREASURY	ATTN: UNCLAIMED PROPERTY DIVISION	7285 PARSONS DR		DIMONDALE	MI	48821
MICHIGAN DEPT OF TREASURY	ATTN CUSTOMER CONTACT DIVISIONMBT UNIT	PO BOX 30059		LANSING	MI	48909
MICHIGAN DEPT OF TREASURY	ATN: CUSTOMER CONTACT DIVISIONMBT UNIT	AUSTIN BLDG	430 W ALLEGAN ST	LANSING	MI	48922
MICHIGAN PUBLIC SERVICE COMMISSION	ATTN: DAN SCRIPPS, COMMISSIONER, CHAIR	7109 W SAGINAW HWY		LANSING	MI	48917
MICHIGAN PUBLIC SERVICE COMMISSION	ATTN DAN SCRIPPS, COMMISSIONER, CHAIR	PO BOX 30221		LANSING	MI	48909
MONROE COUNTY TREASURER OFFICE	ATTN TAYLOR G ABBOTT, TREASURER	101 N MAIN ST, RM 21		WOODSFIELD	OH	43793
MONTGOMERY COUNTY TREASURER OFFICE	ATTN JOHN MCMANUS, TREASURER	451 W THIRD ST		DAYTON	OH	45422
MORGAN COUNTY TREASURER OFFICE	ATTN RANDY WILLIAMS, TREASURER	THE RIECKER BLDG	155 E MAIN ST	MCCONNELLSVILLE	OH	43756
MORROW COUNTY TREASURER OFFICE	ATTN MICHAEL D GOFF, TREASURER	COURT HOUSE	48 E HIGH ST	MOUNT GILEAD	OH	43338-1493
MUSKINGUM COUNTY TREASURER OFFICE	ATTN TODD A HIXSON, TREASURER	MUSKINGUM COUNTY COURTHOUSE	401 MAIN ST	ZANESVILLE	OH	43701
NATALIE GIRARD F/K/A EGC LTD.	ATTN NATALIE GIRARD	232 ROCKY FORK DR S		COLUMBUS	OH	43230
NEXUS GAS TRANSMISSION LLC, (US)	ERMA JOHNSON	5400 WESTHEIMER COURT		HOUSTON	TX	77056-5310
NEXUS GAS TRANSMISSION LLCX (US)	ATTN ANDREW MORENO, ACCOUNT REP	5400 WESTHEIMER COURT		HOUSTON	TX	77056-5310
NOBLE COUNTY TREASURER OFFICE	ATTN MARILYN BOND, TREASURER	290 COURTHOUSE		CALDWELL	OH	43724
NORTHERN DISTRICT OF WEST VIRGINIA	ATTN WILLIAM J. IHLENFELD, II, U.S. ATTY	FREDRICK P STAMP JR FED BLDG &	US COURTHOUSE; 1125 CHAPLINE ST STE 3000	WHEELING	WV	26003
OFFICE OF THE WV ATTORNEY GENERAL	ATTN PATRICK MORRISSEY, ATTORNEY GENERAL	STATE CAPITOL COMPLEX, BLDG. 1, RM E-26	1900 KANAWHA BLVD. E	CHARLESTON	WV	25305
OHIO DEPARTMENT OF TAXATION	ATTN OHIO DEPARTMENT OF TAXATION	4485 NORTHLAND RIDGE BLVD.		COLUMBUS	OH	43229
OHIO DEPARTMENT OF TAXATION	ATTN BUSINESS TAX DIV-COMM. ACTIVITY TAX	P O BOX 16158		COLUMBUS	OH	43216-6158
OHIO DEPARTMENT OF TAXATION	ATTN OHIO DEPARTMENT OF TAXATION	P O BOX 16560		COLUMBUS	OH	43216-6560

OHIO DEPARTMENT OF TAXATION	ATTN BUSINESS TAX DIVISION	P O BOX 182101		COLUMBUS	OH	43218-2101
OHIO DEPARTMENT OF TAXATION	ATTN COMPLIANCE BUSINESS TAX DIVISION	PO BOX 2678		COLUMBUS	OH	43216-2678
OHIO DEPT OF TAXATION	4485 NORTHLAND RIDGE BLVD			COLUMBUS	OH	43229
OHIO DEPT OF TAXATION	30 E BROAD STREET	22ND FLOOR		COLUMBUS	OH	43215
OHIO DEPT OF TAXATION	ATTN BANKRUPTCY DIVISION	PO BOX 530		COLUMBUS	OH	43216-0530
OTTAWA COUNTY TREASURER OFFICE	ATTN ANTHONY L HATMAKER, TREASURER	COURT HOUSE	315 MADISON ST, RM 201	PORT CLINTON	OH	43452
PA DEPARTMENT OF REVENUE	ATTN PA DEPARTMENT OF REVENUE	P O BOX 280405		HARRISBURG	PA	17128-0405
PA DEPARTMENT OF REVENUE	ATTN PA DEPARTMENT OF REVENUE	PO BOX 280407		HARRISBURG	PA	17128-0407
PA DEPARTMENT OF REVENUE	ATTN PA DEPARTMENT OF REVENUE	PO BOX 280905		HARRISBURG	PA	17128-0905
PA DEPARTMENT OF REVENUE	ATTN: PA DEPARTMENT OF REVENUE	LOBY, STRAWBERRY SQ		HARRISBURG	PA	17128-0101
PALMER ENERGY COMPANY, INC.	ATTN MARK R. FRYE, PRESIDENT	5577 AIRPORT HIGHWAY		TOLEDO	OH	43615
PANHANDLE EASTERN PIPE LINE COMPANY, LP	KELSI BOWMAN	1300 MAIN STREET (P.O.BOX 4967)		HOUSTON	TX	77002
PANHANDLE EASTERN PIPE LINE COMPANY, LP	ADAORA OFOMA	P O BOX 204037		DALLAS	TX	75320-4037
PAULDING COUNTY TREASURER OFFICE	ATTN LOU ANN WANNEMACHER, TREASURER	115 N WILLIAMS ST	PO BOX 437	PAULDING	OH	45879
PENNSYLVANIA PUBLIC UTILITY COMMISSION	ATTN SECRETARYS BUREAU	COMMONWEALTH KEYSTONE BUILDING	400 NORTH ST 2ND FLOOR, ROOM-N201	HARRISBURG	PA	17120
PENNSYLVANIA PUBLIC UTILITY COMMISSION	ATTN BAS - FISCAL SECTION	400 NORTH STREET		HARRISBURG	PA	17120
PENNSYLVANIA PUBLIC UTILITY COMMISSION	ATTN BUREAU OF ADMIN SVCS FISCAL SECTION	P.O. BOX 3265		HARRISBURG	PA	17105-3265
PENNSYLVANIA STATE TREASURY	ATTN UNCLAIMED PROPERTY DIVISION	4TH FL, RIVERFRONT OFFICE CTR	1101 SOUTH FRONT ST	HARRISBURG	PA	17104-2516
PEOPLES NATURAL GAS (PNG)	JASON DALTON	200 E. RANDOLPH ST.		CHICAGO	IL	60601-6302
PEOPLES NATURAL GAS (PNG)	STEVEN KOLICH	200 E. RANDOLPH ST.		CHICAGO	IL	60601-6302
PEOPLES NATURAL GAS (PNG)	WILHELMINA SPEICHER	P O BOX 6050		CAROL STREAM	IL	60197-6050
PEOPLES NATURAL GAS (PNG)	ATTN: SENIOR ATTORNEY	375 NORTH SHORE DRIVE	SUITE 600	PITTSBURGH	PA	15212
PERRY COUNTY TREASURER OFFICE	ATTN THERESA MOORE, TREASURER	212 S MAIN ST, UPPER LEVEL	PO BOX 288	NEW LEXINGTON	OH	43764
PICKAWAY COUNTY TREASURER OFFICE	ATTN ELLERY S ELICK, TREASURER	110 ISLAND RD, STE E		CIRCLEVILLE	OH	43113
PIKE COUNTY AUDITOR OFFICE	ATTN KAYLA SLUSHER, AUDITOR	230 WAVERLY PLAZA, STE 200		WAVERLY	OH	45690-1222
PJM INTERCONNECTION, L.L.C.	ATTN HELEN BURNLEY, SR. CLIENT MANAGER	2750 MONROE BLVD		AUDOBON	PA	19403
PJM INTERCONNECTION, L.L.C.	(PJM SETTLEMENTS, INC.)	HELEN BURNLEY	2750 MONROE BLVD	AUDUBON	PA	19403
PJM INTERCONNECTION, L.L.C.	(PJM SETTLEMENTS, INC.)	JESSE R. DIAZ	2750 MONROE BLVD	AUDUBON	PA	19403
PJM INTERCONNECTION, L.L.C.	(PJM SETTLEMENTS, INC.)	CREDIT HOTLINES	2750 MONROE BLVD	AUDUBON	PA	19403
PJM INTERCONNECTION, L.L.C.	(PJM SETTLEMENTS, INC.)	MARK MILLION	2750 MONROE BLVD	AUDUBON	PA	19403
PNC BANK N.A.	ATTN DAVID KEITH, SENIOR VICE PRESIDENT	THE TOWER AT PNC PLAZA	300 FIFTH AVENUE	PITTSBURGH	PA	15222-2401
PNC BANK N.A.	ATTN MICHAEL ETIENNE, SR VICE PRESIDENT	THE TOWER AT PNC PLAZA	300 FIFTH AVENUE	PITTSBURGH	PA	15222-2401
PNC BANK N.A.	ATTN TODD W MILENIUS	THE TOWER AT PNC PLAZA	300 FIFTH AVENUE	PITTSBURGH	PA	15222-2401
POCAHONTAS COUNTY ASSESSOR'S OFFICE	ATTN JOHNNY PRITT	900 10TH AVENUE	SUITE I	MARLINTON	WV	24954
PORTAGE COUNTY TREASURER OFFICE	ATTN BRAD CROMES, TREASURER	449 S MERIDIAN ST	PO BOX 1217	RAVENNA	OH	44266
PREBLE COUNTY AUDITOR OFFICE	ATTN LAVON WRIGHT, AUDITOR	101 E MAIN ST	PO BOX 361	EATON	OH	45320-0361
PRESTON COUNTY ASSESSOR	ATTN CONNIE R. ERVIN	106 W. MAIN ST	SUITE 101	KINGWOOD	WV	26537
PUBLIC UTILITIES COMMISSION OF OHIO	ATTN ROBERT FADLEY, DIRECTOR	SERVICE MONITORING & ENFORCEMENT DEPT	180 EAST BROAD STREET	COLUMBUS	OH	43215-3793
PUBLIC UTILITIES COMMISSION OF OHIO	P O BOX 715343			CINCINNATI	OH	45271-5343
PUTMAN COUNTY TREASURER OFFICE	ATTN TRACY WARNECKE, TREASURER	245 E MAIN ST, STE 203		OTTAWA	OH	45875
PUTNAM COUNTY ASSESSOR	ATTN GARY WARNER	12093 WINFIELD ROAD	SUITE 3	WINFIELD	WV	25213
RANDOLPH COUNTY ASSESSORS OFFICE	4 RANDOLPH AVE	ROOM 101		ELKINS	WV	26241
RICHLAND COUNTY TREASURER OFFICE	ATTN SHERIFF SALES, TREASURER	50 PARK AVENUE E		MANSFIELD	OH	44902
ROCKIES EXPRESS PIPELINE LLC	JOHN DROZD	370 VAN GORDON STREET		LAKEWOOD	CO	80228-1519
ROCKIES EXPRESS PIPELINE LLC	DEBORAH FISHEL	370 VAN GORDON STREET		LAKEWOOD	CO	80228-1519
ROSS COUNTY TREASURER OFFICE	ATTN DAVID JEFFERS, TREASURER	ROSS COUNTY COURTHOUSE	2 N PAINT ST, STE F	CHILlicothe	OH	45601
SANDUSKY COUNTY TREASURER OFFICE	ATTN KIMBERLY FOREMAN, TREASURER	100 N PARK AVE, STE 112		FREMONT	OH	43420
SCOTIO COUNTY TREASURER OFFICE	ATTN BILL OGG, TREASURER	602 7TH ST, RM 102		PORTSMOUTH	OH	45662
SEMCO	PATTY SCHNEIDER	1411 THIRD STREET	SUITE A	PORT HURON	MI	48060
SEMCO	TAM SPENCER	1411 THIRD STREET	SUITE A	PORT HURON	MI	48060
SEMCO	HEATHER RIVARD	1411 THIRD STREET	SUITE A	PORT HURON	MI	48060
SEMCO	MELISSA DEEG	1411 THIRD STREET	SUITE A	PORT HURON	MI	48060
SEMCO	RYAN HOUCK	1411 THIRD STREET	SUITE A	PORT HURON	MI	48060
SEMCO	ROXANN ZMOLIK	1411 THIRD STREET	SUITE A	PORT HURON	MI	48060
SENECA COUNTY TREASURER OFFICE	ATTN PAUL HARRISON, TREASURER	109 S WASHINGTON ST, STE 2105		TIFFIN	OH	44883
SEQUENT ENERGY MANAGEMENT LLC	ATTN BRETT KRIEG	1200 SMITH STREET	SUITE 900	HOUSTON	TX	77022-4374
SHELBY COUNTY TREASURER OFFICE	ATTN JOH COFFIELD, TREASURER	SHELBY COUNTY ANNEX,	129 E COURT ST, 3RD FL	SIDNEY	OH	45365
SHELL ENERGY NORTH AMERICA (US) LP	ATTN BOB FILIPEK, ORIGINATIONS	1000 MAIN STREET	LEVEL 12	HOUSTON	TX	77002
SNYDER BROTHERS	ATTN ANDREW SINGH	P.O. BOX 1022	1 GLADE PARK EAST	KITTANING	PA	16201
SOUTHERN DISTRICT OF OHIO	ATTN KENNETH L. PARKER, U.S. ATTORNEY	FEDERAL BLDG	200 W SECOND ST, STE 600	DAYTON	OH	45402
SOUTHERN DISTRICT OF OHIO	ATTN KENNETH L. PARKER, U.S. ATTORNEY	221 E 4TH ST, STE 400		CINCINNATI	OH	45202
SOUTHERN DISTRICT OF OHIO	ATTN KENNETH L. PARKER, U.S. ATTORNEY	303 MARCONI BLVD, STE 200		COLUMBUS	OH	43215
STARK COUNTY TREASURER OFFICE	ATTN ALEXANDER A ZUMBAR, TREASURER	110 CENTRAL PLAZA S, STE 250		CANTON	OH	44702-1410
STATE OF KENTUCKY ATTORNEY GENERAL	ATTN DANIEL CAMERON	700 CAPITOL AVE, STE 118		FRANKFORT	KY	40601-3449
STATE OF MICHIGAN ATTORNEY GENERAL	ATTN DANA NESSEL	G. MENNEN WILLIAMS BLDG, 7TH FL	525 W OTTAWA ST - PO BOX 30212	LANSING	MI	48909
STATE OF OHIO ATTORNEY GENERAL	ATTN COLLECTIONS ENFORCEMENT SECTION	ATTN: BANKRUPTCY UNIT	30 E BROAD ST 14TH FL	COLUMBUS	OH	43215
STATE OF OHIO ATTORNEY GENERAL	ATTN DAVE YOST	30 E BROAD ST	14TH FL	COLUMBUS	OH	43215

STATE OF PENNSYLVANIA ATTORNEY GENERAL	ATTN JOSH SHAPIRO	16TH FL, STRAWBERRY SQ		HARRISBURG	PA	17120
SUMMIT COUNTY FISCAL OFFICE	ATTN KRISTEN M SCALISE, FISCAL OFFICER	OHIO BLDG, TREASURER DIVISION	175 S MAIN ST, 3RD FL	AKRON	OH	44308
TENNESSEE GAS PIPELINE COMPANY, LLC	VERONICA ESPARZA	PO BOX 734034		DALLAS	TX	73403
TENNESSEE GAS PIPELINE COMPANY, LLC	PRESTON TROUTMAN	P.O. BOX 2511		HOUSTON	TX	77252-2511
TENNESSEE GAS PIPELINE COMPANY, LLC	CHRISTOPHE BROWN	PO BOX 734034		DALLAS	TX	73403
TENNESSEE GAS PIPELINE COMPANY, LLC	TED CHAVEZ	P.O. BOX 2511		HOUSTON	TX	77252-2511
TENNESSEE GAS PIPELINE COMPANY, LLC	NAGA SURAPAREDDY	P.O. BOX 204208		DALLAS	TX	77252-4208
TEXAS EASTERN TRANSMISSION, LP	ASHLEY ALCOTT	5400 WESTHEIMER COURT		HOUSTON	TX	77056-5310
TEXAS EASTERN TRANSMISSION, LP	WILLIAM FREELAND	P O BOX 301563		DALLAS	TX	75303-1563
TEXLA ENERGY MANAGEMENT INC.	ATTN TYLER MARCUM, TRADING	1100 LOUISIANA	SUITE 4700	HOUSTON	TX	77002
TREBEL LLC	ATTN SCOTT BELCASTRO	1216 LEXINGTON AVENUE	SUITE 301	MANSFIELD	OH	44907
TROUTMAN PEPPER HAMILTON SANDERS LLP	(COUNSEL TO ECO-ENERGY NATURAL GAS,LLC)	ATTN: GARY W. MARSH	600 PEACHTREE ST. NE, STE 3000	ATLANTA	GA	30308
TRUMBULL COUNTY TREASURER OFFICE	ATTN SAM LAMANCUSA, TREASURER	COUNTY ADMIN BLDG	160 HIGH ST, NW, FL 2A	WARREN	OH	44481
TRUNKLINE GAS COMPANY , LLC	KELSI BOWMAN	1300 MAIN STREET (P.O.BOX 4967)		HOUSTON	TX	77002
TRUNKLINE GAS COMPANY , LLC	ADAORA OFOMA	1300 MAIN STREET (P.O.BOX 4967)		HOUSTON	TX	77002
TRUNKLINE GAS COMPANY , LLC	P O BOX 204037			DALLAS	TX	75320-4037
TUSCARAWAS COUNTY TREASURER OFFICE	ATTN JEFF MAMARELLA, TREASURER	125 E HIGH AVE		NEW PHILADELPHIA	OH	44663
U.S. ENVIRONMENTAL PROTECTION AGENCY	ATTN OFFICE OF GENERAL COUNSEL 2310A	1200 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20460
UNION COUNTY TREASURER OFFICE	ATTN ANDRE J SMARRA, TREASURER	233 W 6TH ST, 2ND FL		MARYSVILLE	OH	43040
UNITED STATES DEPARTMENT OF JUSTICE	OFFICE OF THE UNITED STATES TRUSTEE	ATTN JEFFERY L. PFRIEM	170 N. HIGH ST. 200	COLUMBUS	OH	43215
UNITED STATES DEPARTMENT OF JUSTICE	OFFICE OF THE UNITED STATES TRUSTEE	ATTN KATE M. BRADLEY	170 N. HIGH ST. 200	COLUMBUS	OH	43215
UNITED STATES DEPARTMENT OF JUSTICE	OFFICE OF THE UNITED STATES TRUSTEE	ATTN MARIA D. GIANNIRAKIS	170 N. HIGH ST. 200	COLUMBUS	OH	43215
UNITED STATES DEPARTMENT OF JUSTICE	OFFICE OF THE UNITED STATES TRUSTEE	ATTN MARYANNE WILSBACHER, ASST UST	170 N. HIGH ST. 200	COLUMBUS	OH	43215
UNITED STATES TRUSTEE	ATTN: JEREMY SHANE FLANNERY	US TRUSTEE OFFICE	170 NORTH HIGH STREET, STE 200	COLUMBUS	OH	43215
UTILITY CHOICE INTERNATIONAL	ATTN CHRIS THOMPSON	3960 MEDINA ROAD		AKRON	OH	44333
VAN WERT COUNTY TREASURER OFFICE	ATTN JEFF MCINTOSH, TREASURER	VAN WERT COUNTY COURTHOUSE	121 E MAIN ST, STE 200	VAN WERT	OH	45891
VINTON COUNTY TREASURER OFFICE	ATTN VICKI MAXWELL, TREASURER	100 E MAIN ST		MCARTHUR	OH	45651
VOLUNTEER ENERGY SERVICES, INC.	ATTN RICHARD A CURNUTTE SR	CEO/PRESIDENT	790 WINDMILLER DRIVE	PICKERINGTON	OH	43147
VOLUNTEER ENERGY SERVICES, INC.	ATTN DAVID WARNER, CFO	790 WINDMILLER DRIVE		PICKERINGTON	OH	43016
VOLUNTEER ENERGY SERVICES, INC.	ATTN JOHN L EINSTEIN, CORPORATE ATTORNEY	790 WINDMILLER DRIVE		PICKERINGTON	OH	43004
VORYS, SATER, SEYMOUR AND PEASE LLP	(COUNSEL TO PNC BANK, NATIONAL ASSOCIATION)	ATTN: TIFFANY STRELOW COBB	52 EAST GAY ST	COLUMBUS	OH	43216-1008
VORYS, SATER, SEYMOUR AND PEASE LLP	(COUNSEL TO PNC BANK, NATIONAL ASSOCIATION)	ATTN: CARRIE M. BROSIUS	200 PUBLIC SQUARE, STE 1400	CLEVELAND	OH	44114
WARREN COUNTY TREASURER OFFICE	ATTN BARNEY WRIGHT, TREASURER	406 JUSTICE DR		LEBANON	OH	45036
WASHINGTON COUNTY TREASURER OFFICE	ATTN TAMMY BATES, TREASURER	205 PUTNAM ST		MARIETTA	OH	45750
WAYNE COUNTY TREASURER OFFICE	ATTN MELISSA A KOCH, TREASURER	428 W LIBERTY ST		WOOSTER	OH	44691
WE ENERGIES	ATTN: CUSTOMER SERVICE	PO BOX 6042		CAROL STREAM	IL	60197-6042
WEST VIRGINIA STATE TAX DEPARTMENT	THE REVENUE CENTER	1001 LEE ST. E		CHARLESTON	WV	25301
WEST VIRGINIA STATE TAX DEPARTMENT	ALBERT T. SUMMERS CTR STATE OFFICE BLDG	1124 SMITH STREET		CHARLESTON	WV	25301
WETZEL COUNTY ASSESSOR	ATTN SCOTT LEMLEY	WETZEL COUNTY COURTHOUSE	210 MAIN ST.	NEW MARTINSVILLE	WV	26155
WILLIAMS COUNTY TREASURER OFFICE	ATTN KELLIE GRAY, TREASURER	1 COURTHOUSE SQ		BRYAN	OH	43506
WIRT COUNTY ASSESSORS OFFICE	1 COURT SQ			ELIZABETH	WV	26143
WOOD COUNTY ASSESSOR	ATTN DAVID NOHE, ASSESSOR	321 MARKET ST		PARKERSBURG	WV	26101
WOOD COUNTY TREASURER OFFICE	ATTN JANE SPOERL, TREASURER	1 COURTHOUSE SQ		BOWLING GREEN	OH	43402
WYANDOT COUNTY TREASURER OFFICE	ATTN FRANKLIN J GRAFMILLER, TREASURER	109 S SANDUSKY AVE		UPPER SANDUSKY	OH	43351